

CPA CERTIFICATE APPLICATION INSTRUCTIONS

Connecticut State Board of Accountancy
Form SBA-11A (SBA11 Instructions) (Rev. 7/05)

General Instructions

Please type or print all requested information. If the space provided is insufficient please attach a separate sheet. Mail completed forms to **State Board of Accountancy, Payment Center, P.O. Box 150477, Hartford, CT 06115-0477**, accompanied by the fee for the appropriate amount as determined in Section 1 of this form. All applications will be placed on the next available Board meeting agenda for approval (the Board typically meets monthly). The CPA Certificate once issued and granted, is the holders to keep indefinitely unless revoked or suspended by the Board. Registration of the Certificate and an individual CPA License are valid for the remainder of the calendar year in which they are granted (Jan. 1-Dec. 31).

1. Application type

This form is a multi purpose form which may be used to apply for a Connecticut CPA Certificate, either an initial or a reciprocal, and at the same time apply for the Certificate to be registered or for a Connecticut Individual CPA License. Please check the appropriate block. (check only one block)

An initial CPA Certificate may be applied for when an applicant has met the Education, Exam, Experience, Ethics and Good Character requirements.

-Application for Initial CPA Certificate only: By meeting the requirements and with payment of a \$75 fee a Connecticut CPA Certificate may be granted by the Board. The CPA Certificate alone does not grant the authority to use the title Certified Public Accountant or the initials CPA, and does not grant authority to practice public accountancy.

-Application for Initial CPA Certificate & Certificate Registration: By meeting the requirements and with payment of a \$95 fee, a Connecticut CPA Certificate may be granted and at the same time the Certificate may be registered, which allows for limited use of the Title Certified Public Accountant and the Initials CPA.

-Application for Initial CPA Certificate & Initial CPA License: By meeting the requirements and with payment of a \$150 fee, a Connecticut CPA Certificate may be granted and the same time an individual CPA License may be issued which grants the unlimited use of the title Certified Public Accountant and the initials CPA as well as being a prerequisite to obtaining the permit to practice public accountancy.

A Reciprocal CPA Certificate may be applied for when the holder of a certificate in another jurisdiction either meets the initial requirements of Education, Exam, Experience, Ethics and Good Character or has 5 years of experience, after passing the AICPA Uniform CPA Exam, in the practice of public accounting within the last 10 years. *An applicant claiming the five years of experience need complete only sections 1 thru 7 & section 10 of the form.*

-Application for a Reciprocal CPA Certificate only: By meeting the requirements and with payment of a \$75 fee a Connecticut CPA Certificate may be granted by the Board. The CPA Certificate alone does not grant the authority to use the title Certified Public Accountant or the initials CPA, and does not grant the authority to practice public accountancy.

-Application for a Reciprocal CPA Certificate & Certificate Registration: By meeting the requirements and with payment of a \$95 fee, a Connecticut CPA Certificate may be granted and at the same time the Certificate may be registered, which allows for limited use of the Title Certified Public Accountant and the Initials CPA.

-Application for a Reciprocal CPA Certificate & Initial CPA License: By meeting the requirements and with payment of a \$150 fee, a Connecticut CPA Certificate may be granted and at the same time an individual CPA License may be issued which grants the unlimited use of the title Certified Public Accountant and the initials CPA as well as being a prerequisite to obtaining the permit to practice public accountancy.

Reciprocal Applicants must provide in the space provided the jurisdiction which issued your original certificate and have that jurisdiction verify the status of your original certificate via that jurisdictions form or Connecticut Form SBA-7.

2. Applicants full name and address

Provide your full name, as you wish it to appear on your certificate, and your complete address, social security number, along with, your home, work and FAX phone numbers and Email address. Check the block at the bottom of the section if your CPA Exam records are listed under another name and provide that name.

3. Fee

Determine the appropriate fee amount from Section 1 of this form and make Check, Money Order, or Cashier's Check payable to Treasurer State of Connecticut. (Check, Money Order, or Cashier's Checks are the only acceptable methods of payment at this time.)

4. Other Jurisdictions

Provide other jurisdictions in which you have applied for or hold a CPA Certificate or Licenses. Check the appropriate block for all jurisdictions in which you have applied for or hold a CPA Certificate or Licenses.

5. Good Character

Have you ever been convicted of a felony? Answer the question yes or no by checking the appropriate box. If yes, please attach an explanation.

6. AICPA Uniform CPA Exam

Connecticut requires an individual to pass the AICPA Uniform CPA Exam, by sitting for all parts not passed. Passing grades are 75 or better, partial credit for two parts passed by scores of 75 or better with failing scores on the parts not passed of not less than 50.

Check the appropriate block for the jurisdiction in which you passed the AICPA Uniform exam, if you passed the exam in another jurisdiction, provide the name of that jurisdiction and request that jurisdiction report your exam grades to Connecticut via that jurisdictions form or Connecticut Form SBA-7.

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7. Experience

For an initial CPA Certificate Connecticut requires three years (*two years for applicants who take the CPA Exam for the first time after January 1, 2000*) of full-time, diversified experience, involving the application of generally accepted accounting principles and the application of generally accepted auditing standards, as the result of employment in public accounting or the equivalent in government or industry.

All claimed experience must have been obtained while under the supervision of a U.S. CPA or a Public Accountant licensed in Connecticut.

Public Accounting Employment: The Board requires that a minimum of nine months of the three years (*six months of the two years for applicants who take the CPA Exam for the first time after January 1, 2000*) be in the areas of auditing, compilation or review services, with the other 27 months (*18 months for applicants who take the CPA Exam for the first time after January 1, 2000*) composed of the other services performed in and by a public accounting firm, such as financial statement preparation, tax services, management services and bookkeeping services.

Non-Public Accounting Employment: For non-public accounting employment to be considered by the Board equivalent to experience obtained in public accounting employment, all three years (*two years for applicants who take the CPA Exam for the first time after January 1, 2000*) must be devoted principally to diverse financial field audits that provide opportunities for the application of generally accepted accounting principles and auditing standards to financial records which culminate in reports. Independence from the management structure must be demonstrated and evidence of diversification must also be shown, that is examination of more than one industry (i.e. manufacturing, banking etc.)

- Check the block which best describes the type of experience claimed, either all public accounting, all non-public accounting or a combination of public & non public.
- Provide the name of the employer(s), the dates of the experience and the amount of time claimed.
- Check the block where indicated if you have a total of 42 semester hours in Accounting and 36 semester in business related subjects, which if verified qualifies the applicant to waive one year of the work experience. Attach a photocopy of your transcript(s).
- Reciprocal applicants only, if you are claiming over 5 years of work experience you need not complete sections 8 & 9, skip to section 10.
- Applicants must have their employer(s) complete Form SBA-12 to verify the work experience.

8. Education

Connecticut's education requirement is composed of two parts, a general degree requirement of a bachelors degree from a four year accredited college or University and specific credit hours. For applicants who have sat for the CPA Exam prior to January 1, 2000 Connecticut requires 24 semester hours in Accounting, 3 semester hours in Economics, 3 semester hours in Finance, 3 semester hours in Business Law, and 13 semester hours in general business related subjects. For applicants who take the CPA Exam for the first time

after January 1, 2000, Connecticut requires completion of 150 semester hours of college education, which at least 36 semester hours must be in accounting, at least 30 semester hours in economics and business administration education other than accounting; and at least 60 semester hours in general education. The balance may consist of any for-credit courses, including courses in excess of the minimums set.

- Provide in the space the date your Bachelors degree was awarded, and also provide if the date is later than the date the bachelors degree was awarded the date you completed the specific credit hour education.
- Check the appropriate block at the bottom at the bottom of the section; if you have passed the AICPA Uniform CPA Exam in Connecticut, you met the Education requirement in order to be eligible to sit for the AICPA Uniform CPA Exam. If you passed the AICPA Uniform CPA Exam in another jurisdiction you must have your college or university send an official copy of your college transcripts to the Board.

9. Ethics Course & Exam

Connecticut requires the completion and passage of the AICPA Professional Ethics for CPAs self study course. A score of 90% or higher is required. Provide the date you completed the course and exam and check the appropriate block.

10. Sign & Date

Review the form for completeness and sign and date.